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IN THE UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,

Petitioner,

v.

ATAYA, et al.,

Respondents.

CASE NO. 2:21-mc-00290-MCE-KJN

**ORDER TO SHOW CAUSE
RE: TAX SUMMONS ENFORCEMENT**

Date: February 1, 2022
Time: 9:00 a.m.
Ctroom: 25, 8th Floor
Judge: Hon. Kendall J. Newman

Upon the petition of the United States, including the verification of Revenue Agent Brian Frizzi, and the exhibits attached thereto, it is hereby:

ORDERED that the Respondents, Hani Ataya and Inaam Ataya, appear before United States Magistrate Judge Newman in Courtroom 25 in the United States Courthouse, 501 I Street, Sacramento, California, **on February 1, 2022, at 9:00 a.m.**, to show cause why they should not be compelled to obey the Internal Revenue Service summonses described in the United States' Petition.¹

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¹ Pursuant to General Order 638, all individuals appearing in person must be fully vaccinated against COVID-19, unless otherwise ordered by the judge presiding over the proceeding in a particular case. **All vaccinated individuals must submit proof of vaccination to the court no later than 5 court days before the date of an in-person proceeding.** Proof of vaccination shall be submitted online via <https://www.caed.uscourts.gov/caednew/index.cfm/covid-19-vaccination-submission/>.

1 It is further ORDERED that:

2 1. Judge Newman will preside, under 28 U.S.C. § 636(b)(1) and Local Rule 302(c)(9), at
3 the hearing scheduled above.

4 2. To afford the Respondents an opportunity to respond to the petition and the petitioner an
5 opportunity to reply, a copy of this order, the Petition and its Exhibits, and the Points and Authorities,
6 shall be served by delivering a copy to the Respondents personally, or by leaving a copy at the
7 Respondents' dwelling house or usual place of abode with some person of suitable age and discretion
8 then residing therein, or by any other means of service permitted by Fed. R. Civ. P. 4(e), at least 30 days
9 before the show cause hearing date including any continued date.

10 3. The Petition and its attachments reflect a *prima facie* showing that the investigation is
11 conducted pursuant to a legitimate purpose, that the inquiry may be relevant to that purpose, that the
12 information sought is not already within the Commissioner's possession, and that the administrative
13 steps required by the Code have been followed. *See United States v. Powell*, 379 U.S. 48, 57-58 (1964).
14 The burden of coming forward therefore has shifted to whomever might oppose enforcement.


15 4. If the Respondents have any defense or opposition to the Petition, such defense or
16 opposition must be made in writing and filed with the Clerk and served on the United States at least 10
17 days before the show cause hearing date including any continued date.

18 5. At the show cause hearing, the Court intends to consider the issues properly raised in
19 opposition to enforcement. Only those issues brought into controversy by the responsive pleadings and
20 supported by affidavit will be considered. Any uncontested allegation in the petition will be considered
21 admitted.

22 6. The Respondents may notify the Court, in a writing filed with the Clerk and served on the
23 United States at least 10 days before the date set for the show cause hearing, that the Respondents have
24 no objections to enforcement of the summonses. The Respondents' appearance at the hearing will then
25 be excused.

26 Dated: December 13, 2021

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28 ayat.0290


KENDALL J. NEWMAN
UNITED STATES MAGISTRATE JUDGE